JS-6 1 2 3 4 5 6 7 8 UNITED STATES DISTRICT COURT 9 CENTRAL DISTRICT OF CALIFORNIA 10 Case No. CV 11-06533-DMG (JCGx) 11 ROBERT R. GRAHAM 12 Plaintiff, **JUDGMENT** 13 v. UNITED STATES OF AMERICA, 14 15 Defendant. 16 17 18 This action came on regularly for a bench trial on November 14, 2012 in 19 Courtroom 7 of the United States District Court for the Central District of California, 20 District Judge Dolly M. Gee presiding. Plaintiff, Robert R. Graham, was represented by 21 Robert L. Coit and Barbara Ann Landan. Defendant, United States of America, was 22 represented by Robert F. Conte and Valerie L. Makarewicz. 23 After hearing the evidence and arguments of counsel, the Court rendered its verdict 24 on February 28, 2013. [Doc. # 91.] 25 IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED THAT 26 judgment is entered in favor of Defendant United States of America and against Plaintiff 27

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Robert R. Graham. As the prevailing party, Defendant United States of America shall be entitled to recover its reasonable costs of suit pursuant to 26 U.S.C. §7430(a). DATED: February 28, 2013 Solly M. X UNITED STATES DISTRICT JUDGE